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By ROBERT CARROLL and FRANK LOMBARDI

A lawyer defending CBS against a \$120 million libel suit sparred yesterday with retired Gen. William Westmoreland over whether U.S. intelligence analysts had engaged in a deceptive "numbers game" during the Vietnam War.

The lawyer, David Boies, asked Westmoreland if he agreed with the conclusions of a congressional probe conducted in 1975 by Otis Pike, then a Long Island representative. Pike had found that "the validity" of intelligence numbers used during the Vietnam War had been "significantly dubious."

"I do not agree,"
Westmoreland reponded as he spent another day being cross-examined by Boies at the trial in Manhattan Federal Court.

The trial, which goes into its ninth week today, stems from a suit Westmoreland filed against CBS over a 1982 television documentary that accused him of quashing reports of growing enemy strength in 1967 when he commanded the U.S. forces in Vietnam.

CBS MAINTAINED the higher figures would have contradicted Westmoreland's claims that his troops were beginning to make a dent in the war.

At yesterday's session, Boies also questioned, Westmoreland about critical newspaper and magazine articles that had been written about the general in the aftermath of the investigation by Pike's House Select Committee on Intelligence. Westmoreland said he hadn't been aware of the articles.

Boies introduced the articles as proof that Westmoreland's reputation had been under fire prior to the airing of the CBS program in January 1982.

Through his questions, Boies also noted that Nguyen Ky, the former prime minister of South Vietnam, had written a book in 1976 charging "that some of the American leaders in Saigon deliberately issued a string of lies to the White House in an effort to maintain the impression that the Americans were getting on top of the Viet Cong."

In his prior testimony at the trial, Westmoreland denied ever lying about the enemy's strength to any of his superiors.